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STATUTORY INSTRUMENTS

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**1994 No. 505**

**The Council Tax (Administration and Enforcement) (Amendment) Regulations 1994**

**Joint and several liability: enforcement**

8. In regulation 54—

(a) in paragraph (5)—

(i) for the words “paragraph (6)” there shall be substituted the words “paragraphs (6) and (6A)”;

(ii) the word “and” immediately preceding sub-paragraph (c) shall be deleted; and

(iii) at the end there shall be added the following—

“and

(d) deductions may be made under the Income Support Regulations from any amount payable to one or more of them by way of income support.”;

(b) in paragraph (6), after the word “taken” (in each place where it appears) there shall be inserted the words “under it”; and

(c) after paragraph (6) there shall be inserted the following paragraphs—

“(6A) Where a liability order has been made against two or more joint taxpayers and an amount is payable to one of them by way of income support and—

(a) deductions are being made under the Income Support Regulations from any such amount; or

(b) an application under regulation 2 of those Regulations has been made in respect of him to the Secretary of State and remains undetermined,

no steps, or no further steps, by way of attachment of allowances or earnings, distress, commitment, bankruptcy or charging may be taken, under that or any other liability order, against him or any other of those joint taxpayers who is a member of his family.

(6B) In paragraph (6A) above—

“income support” means income support within the meaning of the Social Security Contributions and Benefits Act 1992; and

“family” has the same meaning as in section 137(1) of that Act.”(1).